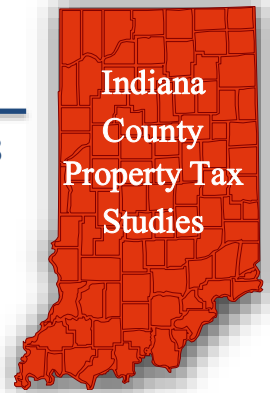


# 2013 Clark County Property Tax Report with Comparison to 2012

Legislative Services Agency

September 2013



**This report describes property tax changes in Clark County between 2012 and 2013.**

Property tax changes in 2013 were affected most by local factors, such as changes in assessed values, deductions, levies, credits, and tax rates. However, three statewide trends affected a large number of counties.

- First, pay-2013 was a statewide reassessment year. In past reassessments there were double-digit percentage increases in assessed values, but this time assessments were almost unchanged statewide. The difference was trending, which has been adjusting assessments annually since 2007. Few counties experienced large assessment increases in 2013. Many experienced assessment decreases.
- Second, farmland assessments continued to rise, with the base rate of an acre increasing 8.7% from \$1,500 to \$1,630. High commodity prices and low interest rates were the reason. Rising farmland assessments were especially important in rural counties, where farmland is a larger part of total assessed value.
- Third, many local income tax credit rates increased substantially. This was due to a corrected distribution of local income tax revenues to local governments. Extra income tax revenue was applied to tax credits in 2013. This may mean that credit rates will fall (and tax bills will rise) in 2014.

Still, local factors were most influential in individual counties in 2013. Here is what affected taxes in Clark County.

	Average Change in Tax Bill, All Property	Total Levy, All Units	Certified Net Assessed Value	Tax Cap Credits % of Levy
2013	-1.3%	\$96,355,984	\$3,822,752,826	7.2%
Change		-1.9%	-1.9%	
2012	4.2%	\$98,203,916	\$3,895,793,168	7.5%

## Comparable Homestead Property Tax Changes in Clark County

The total tax bill for all taxpayers in Clark County decreased by 1.3% in 2013. The main reason was a 1.9% decrease in the property tax levy. In this reassessment year, certified net assessed value decreased 1.9%. Since the percentage changes in the levy and certified net assessed value were the same, tax rates changed little, but higher local credits reduced tax bills. Lower tax bills caused a small decrease in tax cap credits as a share of the levy, from 7.5% in 2012 to 7.2% in 2013.

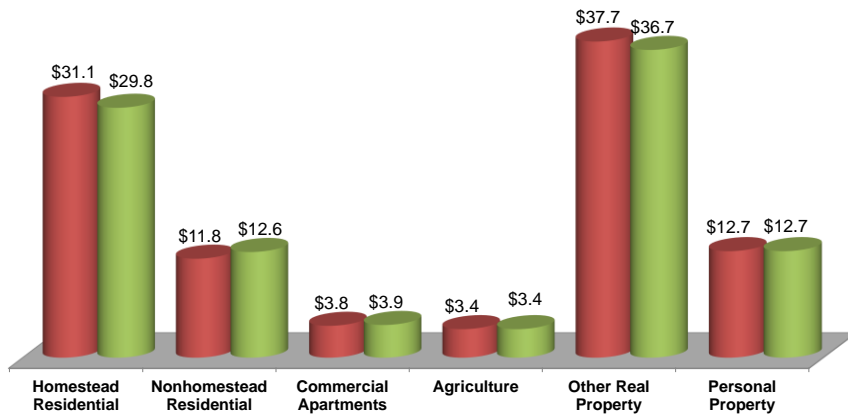
Clark County homeowners experienced a 4.2% decrease in property tax bills in 2013. This was due to an increase in local property tax credits and a decline in homestead net assessed value. Statewide, the average homeowner's tax bill was almost unchanged.

	2012 to 2013	
	Number of Homesteads	% Share of Total
<b>Summary Change in Tax Bill</b>		
Higher Tax Bill	9,299	30.4%
No Change	677	2.2%
Lower Tax Bill	20,563	67.3%
<b>Average Change in Tax Bill</b>	<b>-4.2%</b>	
<b>Detailed Change in Tax Bill</b>		
20% or More	1,805	5.9%
10% to 19%	1,454	4.8%
1% to 9%	6,040	19.8%
-1% to 1%	677	2.2%
-1% to -9%	12,719	41.6%
-10% to -19%	4,846	15.9%
-20% or More	2,998	9.8%
<b>Total</b>	<b>30,539</b>	<b>100.0%</b>

Note: Percentages may not total due to rounding.

### Comparison of Net Property Tax by Property Type (In Millions)

■ 2012 - Total \$100.5 ■ 2013 - Total \$99.1



In Clark County most net property taxes were paid by business (other real and personal) and homestead property owners in 2013. Total net property taxes decreased 1.3%, compared to an average 2.1% increase statewide. Nonhomestead residential property saw the biggest increase, while homestead net taxes decreased by the largest percentage.

Property tax rates decreased in 19 of 29 Clark County tax districts in 2013. The average tax rate was nearly unchanged because a small levy decrease offset a similar small decrease in certified net assessed value. Statewide, the average tax rate increased by 4.2%.

The total levies of all government units in Clark County decreased by 1.9%, compared to a 3.7% statewide levy increase. Detailed levy changes for local governments in Clark County are included in a later table.

Property Type	Gross AV Pay 2012	Gross AV Pay 2013	Gross AV Change	Net AV Pay 2012	Net AV Pay 2013	Net AV Change
Homesteads	\$4,092,660,637	\$4,028,821,996	-1.6%	\$1,686,397,322	\$1,643,282,935	-2.6%
Other Residential	811,761,777	850,182,321	4.7%	808,700,431	846,154,520	4.6%
Ag Business/Land	219,176,459	231,950,634	5.8%	215,372,499	227,921,949	5.8%
Business Real/Personal	2,300,598,686	2,231,149,298	-3.0%	1,924,356,120	1,881,459,161	-2.2%
<b>Total</b>	<b>\$7,424,197,559</b>	<b>\$7,342,104,249</b>	<b>-1.1%</b>	<b>\$4,634,826,372</b>	<b>\$4,598,818,565</b>	<b>-0.8%</b>

Net AV equals gross AV less deductions and exemptions. Certified net AV is set with the budget, certified by the county auditor and used to calculate tax rates. It may be adjusted by the auditor to account for appeals. Net AV in the above table is summed from tax bills. It includes TIF allocations while Certified net AV does not. Gross AV also is summed from tax bills. Circuit breaker tax caps are calculated on gross AV.

Clark County's total billed net assessed value decreased slightly, by 0.8% in 2013. Declines in business property and homestead assessments exceeded increases in other residential and agricultural assessments. Net assessed value for all of Indiana was nearly unchanged, rising by only 0.1%.

Tax Cap Category	2012	2013	Difference	% Change
<b>1%</b>	\$2,556,857	\$2,157,618	-\$399,239	-15.6%
<b>2%</b>	5,675,491	5,756,762	81,272	1.4%
<b>3%</b>	454,010	363,676	-90,334	-19.9%
<b>Elderly</b>	212,418	183,107	-29,311	-13.8%
<b>Total</b>	<b>\$8,898,775</b>	<b>\$8,461,164</b>	<b>-\$437,612</b>	<b>-4.9%</b>
<b>% of Levy</b>	<b>7.5%</b>	<b>7.2%</b>		

Total tax cap credits in Clark County were \$8.5 million, which was 7.2% of the levy. This was less than the state average of 10.9%, but more than the median or typical county percentage of 4.2%. Tax rates were the main determinant of tax cap credits. Clark County's average tax rate was above the statewide average rate. Tax cap credits

as a percentage of the levy were below the statewide average because the county had few credits in the 3% category. Most of the tax cap credits in Clark County were in the 2% nonhomestead residential/farmland category. A later table shows tax cap credits by category for each local government unit.

Tax cap credits in Clark County decreased \$437,612 between 2012 and 2013. Credits as a share of the total levy fell to 7.2% in 2013 from 7.5% in 2012.

### Clark County Levy Comparison by Taxing Unit

Taxing Unit						% Change			
	2009	2010	2011	2012	2013	2009 - 2010	2010 - 2011	2011 - 2012	2012 - 2013
<i>County Total</i>	<i>75,997,137</i>	<i>84,046,245</i>	<i>90,725,738</i>	<i>98,203,916</i>	<i>96,355,984</i>	<i>10.6%</i>	<i>7.9%</i>	<i>8.2%</i>	<i>-1.9%</i>
Clark County	7,879,815	8,922,352	11,746,440	13,923,565	11,460,613	13.2%	31.7%	18.5%	-17.7%
Bethlehem Township	5,002	4,977	4,921	4,907	4,837	-0.5%	-1.1%	-0.3%	-1.4%
Carr Township	32,861	32,627	32,513	32,329	19,615	-0.7%	-0.3%	-0.6%	-39.3%
Charlestown Township	119,461	133,326	134,376	136,154	141,108	11.6%	0.8%	1.3%	3.6%
Jeffersonville Township	519,669	610,565	439,444	436,352	460,409	17.5%	-28.0%	-0.7%	5.5%
Monroe Township	48,692	51,350	51,093	43,383	35,762	5.5%	-0.5%	-15.1%	-17.6%
Oregon Township	15,420	4,108	13,218	13,621	11,932	-73.4%	221.8%	3.0%	-12.4%
Owen Township	15,878	16,746	16,940	17,605	17,746	5.5%	1.2%	3.9%	0.8%
Silver Creek Township	103,029	115,258	116,227	106,991	122,713	11.9%	0.8%	-7.9%	14.7%
Union Township	14,898	15,435	15,789	16,348	16,489	3.6%	2.3%	3.5%	0.9%
Utica Township	39,009	40,627	40,238	40,033	43,692	4.1%	-1.0%	-0.5%	9.1%
Washington Township	15,806	15,775	15,661	15,650	15,423	-0.2%	-0.7%	-0.1%	-1.5%
Wood Township	72,866	73,047	61,078	64,251	64,766	0.2%	-16.4%	5.2%	0.8%
Jeffersonville Civil City	14,848,066	16,337,155	20,107,200	22,823,445	22,762,677	10.0%	23.1%	13.5%	-0.3%
Charlestown Civil City	1,637,460	1,710,564	1,801,957	1,956,312	1,969,152	4.5%	5.3%	8.6%	0.7%
Clarksville Civil Town	9,259,758	9,614,798	9,869,568	10,232,550	10,401,067	3.8%	2.6%	3.7%	1.6%
Borden Civil Town	136,428	119,001	136,143	141,067	142,151	-12.8%	14.4%	3.6%	0.8%
Sellersburg Civil Town	1,449,044	1,531,177	1,569,926	1,585,308	1,599,401	5.7%	2.5%	1.0%	0.9%
Utica Civil Town	59,616	63,082	64,697	77,820	78,066	5.8%	2.6%	20.3%	0.3%
West Clark Community School Corp	9,183,239	10,025,934	11,007,787	11,322,711	11,858,477	9.2%	9.8%	2.9%	4.7%
Clarksville Community School Corp	4,925,175	5,403,531	4,441,683	4,245,434	4,310,003	9.7%	-17.8%	-4.4%	1.5%
Greater Clark County School Corp	20,412,140	23,738,723	23,484,239	25,260,076	25,239,912	16.3%	-1.1%	7.6%	-0.1%
Jeffersonville Township Public Library	1,664,163	1,584,639	1,810,305	1,861,901	1,847,104	-4.8%	14.2%	2.9%	-0.8%
Charlestown-Clark County Contractual Library	910,840	965,723	993,129	1,037,796	1,045,086	6.0%	2.8%	4.5%	0.7%
Jeffersonville Flood Control	857,565	960,551	836,464	812,079	775,958	12.0%	-12.9%	-2.9%	-4.4%
Charlestown Fire	364,250	378,822	384,383	393,711	390,299	4.0%	1.5%	2.4%	-0.9%
Tri-Township Fire Protection District	1,001,350	1,047,460	1,009,016	1,125,267	1,063,856	4.6%	-3.7%	11.5%	-5.5%
Monroe Township Fire Protection	187,155	225,706	214,500	212,057	220,004	20.6%	-5.0%	-1.1%	3.7%
Utica Township Fire District	79,987	156,256	155,978	110,045	79,917	95.4%	-0.2%	-29.4%	-27.4%
New Washington Fire Protection District	138,495	146,930	150,825	155,148	157,749	6.1%	2.7%	2.9%	1.7%
Clark County Solid Waste Management Dist	0	0	0	0	0				
Clark County Redevelopment Commission	0	0	0	0	0				
Clarksville Redevelopment Commission	0	0	0	0	0				
Jeffersonville Redevelopment Commission	0	0	0	0	0				

# Clark County 2013 Tax Rates, Credit Rates, and Net Tax Rates for Homesteads by Taxing District

Dist #	Taxing District	Tax Rate	LOIT PTRC	Credit Rates					Net Tax Rate, Homesteads
				COIT Homestead	CEDIT Homestead	CEDIT Residential	LOIT Homestead	LOIT Residential	
10003	Charlestown Twp	1.5413	5.0734%	--	3.3725%	--	--	--	1.4111
10004	Charlestown City	2.5946	5.0734%	--	9.9649%	--	--	--	2.2044
10005	Jeffersonville Twp-OFW	1.5895	5.0734%	--	100.0000%	--	--	--	0.0000
10006	Jeffersonville Twp-IFW	1.6969	5.0734%	--	--	--	--	--	1.6108
10007	Jeff Twp-Clark Park-OFW	1.7212	5.0734%	--	54.5383%	--	--	--	0.6952
10008	Jeff Twp-Clark Park-IFW	1.8286	5.0734%	--	0.1108%	--	--	--	1.7338
10009	Jeffersonville City-OFW	3.1744	5.0734%	--	7.2506%	--	--	--	2.7832
10010	Jeffersonville City-IFW	3.2818	5.0734%	--	31.6153%	--	--	--	2.0778
10011	Clarksville Town-OFW	3.0765	5.0734%	--	100.0000%	--	--	--	0.0000
10012	Clarksville Town-IFW	3.1839	5.0734%	--	57.3286%	--	--	--	1.1971
10013	Clarksville Town-GCS-OFW	3.0163	5.0734%	--	38.9917%	--	--	--	1.6872
10014	Clarksville Town-GCS-IFW	3.1237	5.0734%	--	19.4245%	--	--	--	2.3585
10025	Bethlehem Township	1.5247	5.0734%	--	6.3373%	--	--	--	1.3507
10026	Carr Township	1.5776	5.0734%	--	0.2887%	--	--	--	1.4930
10027	Monroe Township	1.5954	5.0734%	--	3.8583%	--	--	--	1.4529
10028	Oregon Township - NWFPD	1.5299	5.0734%	--	1.6405%	--	--	--	1.4272
10029	Owen Township	1.5522	5.0734%	--	0.3535%	--	--	--	1.4680
10030	Silver Creek Township	1.5953	5.0734%	--	44.8015%	--	--	--	0.7996
10031	Sellersburg Town	2.2596	5.0734%	--	2.3953%	--	--	--	2.0908
10032	Union Township	1.5789	5.0734%	--	1.6397%	--	--	--	1.4729
10033	Utica Township	1.5267	5.0734%	--	10.4357%	--	--	--	1.2899
10034	Washington Township	1.5304	5.0734%	--	7.9407%	--	--	--	1.3312
10035	Wood Township	1.5028	5.0734%	--	46.8842%	--	--	--	0.7220
10036	Borden Town	2.2203	5.0734%	--	6.1701%	--	--	--	1.9707
10037	Utica Town	1.6811	5.0734%	--	6.6255%	--	--	--	1.4844
10038	Oregon Township-CFPD	1.5292	5.0734%	--	1.0720%	--	--	--	1.4352
10039	Jeff City-Utica Twp-OFW	3.1077	5.0734%	--	33.6420%	--	--	--	1.9045
10040	Clarksville Town-Sct-TFPD	2.5217	5.0734%	--	11.9038%	--	--	--	2.0936
10042	Chastwp Jeff City	3.1278	5.0734%	--	2.0114%	--	--	--	2.9062

Notes: A *Taxing District* is a geographic area of a county where taxing units overlap, so the sum of the taxing unit tax rates is the total district rate.

The *Tax Rate* is the gross levy divided by net assessed value, in dollars per \$100 assessed value.

The *LOIT*, *COIT*, and *CEDIT* credits are funded by local income taxes.

The *Net Tax Rate for Homesteads* is calculated by reducing the tax rate by the various credit percentages.

**Clark County 2013 Circuit Breaker Cap Credits**

Taxing Unit Name	Circuit Breaker Credits by Property Type					Circuit Breaker as % of Levy	
	(1%) Homesteads	(2%) Other Residential and Farmland	(3%) All Other Real/Personal	Elderly	Total	Levy	
<i>Non-TIF Total</i>	2,047,017	4,734,264	274,014	180,909	7,236,204	96,355,984	7.5%
<i>TIF Total</i>	110,601	1,022,498	89,662	2,198	1,224,959	21,904,773	5.6%
<i>County Total</i>	2,157,618	5,756,762	363,676	183,107	8,461,164	118,260,757	7.2%
Clark County	197,961	454,039	25,194	19,473	696,667	11,460,613	6.1%
Bethlehem Township	0	0	0	1	1	4,837	0.0%
Carr Township	0	0	0	6	6	19,615	0.0%
Charlestown Township	3,136	2,902	0	158	6,195	141,108	4.4%
Jeffersonville Township	11,901	30,069	1,950	1,045	44,965	460,409	9.8%
Monroe Township	0	0	0	43	43	35,762	0.1%
Oregon Township	0	0	0	27	27	11,932	0.2%
Owen Township	0	0	0	2	2	17,746	0.0%
Silver Creek Township	1,069	933	0	127	2,129	122,713	1.7%
Union Township	0	0	0	16	16	16,489	0.1%
Utica Township	127	1,010	0	28	1,165	43,692	2.7%
Washington Township	0	0	0	18	18	15,423	0.1%
Wood Township	1	105	0	59	164	64,766	0.3%
Jeffersonville Civil City	983,070	1,632,090	122,727	56,982	2,794,869	22,762,677	12.3%
Charlestown Civil City	29,453	89,441	0	2,057	120,951	1,969,152	6.1%
Clarksville Civil Town	34,968	629,578	16,139	17,649	698,333	10,401,067	6.7%
Borden Civil Town	10	1,937	0	306	2,253	142,151	1.6%
Sellersburg Civil Town	6,308	19,817	0	3,459	29,583	1,599,401	1.8%
Utica Civil Town	0	0	0	173	173	78,066	0.2%
West Clark Community School Corp	44,205	51,873	0	12,384	108,462	11,858,477	0.9%
Clarksville Community School Corp	0	274,060	12,074	6,372	292,506	4,310,003	6.8%
Greater Clark County School Corp	664,805	1,314,094	78,722	51,442	2,109,063	25,239,912	8.4%
Jeffersonville Township Public Library	54,425	137,516	8,916	4,683	205,540	1,847,104	11.1%
Charlestown-Clark County Contractual Lib	7,397	10,963	0	1,045	19,404	1,045,086	1.9%
Jeffersonville Flood Control	596	70,788	8,291	1,300	80,976	775,958	10.4%
Charlestown Fire	2,405	7,303	0	439	10,146	390,299	2.6%
Tri-Township Fire Protection District	5,181	5,749	0	1,066	11,996	1,063,856	1.1%
Monroe Township Fire Protection	0	0	0	264	264	220,004	0.1%
Utica Township Fire District	0	0	0	109	109	79,917	0.1%
New Washington Fire Protection District	0	0	0	177	177	157,749	0.1%
Clark County Solid Waste Management Dist	0	0	0	0	0	0	
Clark County Redevelopment Commission	0	0	0	0	0	0	
Clarksville Redevelopment Commission	0	0	0	0	0	0	
Jeffersonville Redevelopment Commission	0	0	0	0	0	0	
TIF - River Ridge Chas Twp/IFW 003	0	0	0	0	0	0	
TIF - Central Chas Econ Develop Area - IFW	0	28,810	0	0	28,810	531,547	5.4%
TIF - River Ridge Chas City - IFW 004	0	665	0	0	665	169,249	0.4%
TIF - Falls Landing/Harbours OFW 009	85,602	212,021	1,360	474	299,457	1,335,753	22.4%
TIF - Jeff Innercity Rds OFW 009	24,836	373,500	16,535	1,581	416,452	5,404,143	7.7%
TIF - Falls Landing/Harbours IFW 010	164	42,507	37,999	78	80,746	1,423,450	5.7%
TIF - Innercity Rds IFW Gateway 010	0	21,811	33,072	0	54,883	1,030,023	5.3%
TIF - Jeff Gateway IFW 010	0	0	0	0	0	0	
TIF - Jeff Innercity Rds IFW 010	0	0	0	0	0	0	
TIF - Clarksville Town OFW Expansion 011	0	519	0	0	519	2,005	25.9%
TIF - Clarksville Town OFW 011	0	124,103	0	0	124,103	3,951,103	3.1%
TIF - Clarksville Town IFW Expansion 012	0	6	178	0	184	25,436	0.7%
TIF - Clarksville Town IFW 012	0	0	518	0	518	81,958	0.6%
TIF - Clarksville/Greater Clark OFW 013	0	199,419	0	61	199,480	3,568,915	5.6%
TIF - Clarksville Town Gcs IFW Expan 014	0	0	0	0	0	19	0.0%
TIF - Clarksville/Greater Clark IFW 014	0	0	0	0	0	78,608	0.0%
TIF - Carr Twp Perry Corridor IFW 026	0	0	0	0	0	1,047	0.0%
TIF - Henryville I-65 Corridor IFW 027	0	0	0	4	4	2,887	0.1%
TIF - Silver Creek Township TIF IFW 030	0	0	0	0	0	0	
TIF - Sellersburg Town TIF IFW 031	0	2,585	0	0	2,585	115,200	2.2%
TIF - Memphis Corridor IFW 032	0	0	0	0	0	92,960	0.0%

Taxing Unit Name	Circuit Breaker Credits by Property Type					Circuit Breaker as % of Levy	
	(1%) Homesteads	(2%) Other Residential and Farmland	(3%) All Other Real/Personal	Elderly	Total	Levy	
<i>Non-TIF Total</i>	2,047,017	4,734,264	274,014	180,909	7,236,204	96,355,984	7.5%
<i>TIF Total</i>	110,601	1,022,498	89,662	2,198	1,224,959	21,904,773	5.6%
<i>County Total</i>	2,157,618	5,756,762	363,676	183,107	8,461,164	118,260,757	7.2%
TIF - Perry Crossing Rd Union Twp IFW 032	0	0	0	0	0	26,190	0.0%
TIF - Salem Rd Utica Twp IFW 033	0	0	0	0	0	207	0.0%
TIF - Salem Rd Utica Town IFW 037	0	0	0	0	0	0	
TIF - Jeff Bethnova IFW 039	0	0	0	0	0	310,133	0.0%
TIF - Jeff Galvstar IFW 039	0	0	0	0	0	598,760	0.0%
TIF - Jeff Keystone IFW 039	0	295	0	0	295	178,901	0.2%
TIF - Jeff Vogt Valve IFW 039	0	125	0	0	125	822,348	0.0%
TIF - River Ridge Utica/Jeff City IFW 039	0	1,010	0	0	1,010	600,060	0.2%
TIF - Salem Rd Utica Twp Jeff City IFW 039	0	161	0	0	161	527	30.6%
TIF - Utica/Jeff Innercity Rds IFW 039	0	14,961	0	0	14,961	1,553,344	1.0%

Notes: Circuit breaker tax cap credits are tax savings for taxpayers and revenue losses for local government units. Circuit breaker credits are highest in tax districts with the highest tax rates. These are usually districts that include cities or towns because the municipal tax rate is included in the district tax rate. This means that most circuit breaker credits are in cities and towns and in units that overlap cities and towns.

**Circuit Breaker Credit Types:**

*Homesteads* are owner-occupied primary residences and include homestead land and buildings in the 1% tax cap category. Owner-occupied mobile homes and agricultural homesteads are included in this category. This category only includes credits on the portion of the property that qualifies as a homestead.

*Other Residential/Farmland* includes small rental housing units, larger commercial apartments, second homes, long-term care facilities, and farmland, in the 2% tax cap category.

*All Other Real/Personal* is commercial, industrial, and utility land and buildings, and business equipment, including agricultural equipment, in the 3% tax cap category. This category also includes credits on the portion of homeowner properties that do not qualify as a homestead.

*Elderly* includes credits for the 2% annual limit on homestead tax bill increases for low-income homeowners, age 65 and over.

The *Total Levy by Unit* is gross property taxes levied, before all tax credits. For TIF districts, this amount represents the TIF proceeds before circuit breaker credits. This information is included to allow comparison to the circuit breaker revenue losses.

Numbers may not total due to rounding.